



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STURGEON BAY UTILITIES

Principal Office: 230 E VINE STREET
P.O. BOX 27
STURGEON BAY, WI 54235-0027

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MICHAEL W. CULLIGAN CPA of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/27/2003
(Signature of person responsible for accounts)	(Date)

FINANCIAL MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STURGEON BAY UTILITIES**Utility Address:** 230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235-0027

When was utility organized? 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MICHAEL W CULLIGAN**Title:** FINANCIAL MANAGER**Office Address:**

230 E. VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235-0027

Telephone: (920) 746 - 2039**Fax Number:****E-mail Address:**

Utility employee in charge of correspondence concerning this report:

Name: MR MICHAEL W CULLIGAN CPA**Title:** FINANCIAL MANAGER**Office Address:** STURGEON BAY UTILITIES

230 E VINE STREET

P.O. BOX 27

STURGEON BAY, WI 54235-0027

Telephone: (920) 746 - 2833 EXT 3005**Fax Number:** (920) 746 - 2822**E-mail Address:** mculligan@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MR. STEPHEN C. MANN**Title:** PRESIDENT**Office Address:**

123 N. LANSING ST

STURGEON BAY, WI 54235

Telephone: (920) 743 - 9337**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR RUSSELL A. HISSOM CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6688 EXT 2261**Fax Number:****E-mail Address:****Date of most recent audit report:** 3/15/2003**Period covered by most recent audit:** YEAR ENED 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL L. KUMM**Title:** GENERAL MANAGER**Office Address:**230 E VINE STREET
P.O. BOX 27
STURGEON BAY, WI 54235-0027**Telephone:** (920) 746 - 2833 EXT 3007**Fax Number:** (920) 746 - 2822**E-mail Address:** mkumm@wppisys.org

Name of utility commission/committee: Sturgeon Bay Utility Commission

Names of members of utility commission/committee:HON COLLEEN CROCKER-MACMILLIN, MAYOR
MR BERNARD ELLENBECKER, COMMISSIONER VICE PRESIDENT
MR MATT FELHOFER, COMMISSIONER
MR CLIFFORD R. HAGGENJOS, JR, COMMISSIONER
MR STEPHEN MANN, COMMISSION PRESIDENT
MR DAVID MCALLISTER, COMMISSION SECRETARY
MR GERALD PAGE, COMMISSIONER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC.

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: MR TOD MAURINA

Title: FACILITY MANAGER

Telephone: (920) 746 - 2833 EXT 3020

Fax Number: (920) 746 - 2822

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2001 1/1/2006

Provide a brief description of the nature of Contract Operations being provided:

Operating water and sewer systems and sewer treatment plant.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,769,625	10,298,591	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	8,249,052	7,918,042	2
Depreciation Expense (403)	983,667	973,561	3
Amortization Expense (404-407)	21,696	21,696	4
Taxes (408)	648,895	757,269	5
Total Operating Expenses	9,903,310	9,670,568	
Net Operating Income	866,315	628,023	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	866,315	628,023	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	28,334	8,612	7
Income from Nonutility Operations (417)	779,530	740,247	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	238,076	316,027	10
Miscellaneous Nonoperating Income (421)	235,550	96,927	11
Total Other Income	1,281,490	1,161,813	
Total Income	2,147,805	1,789,836	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,147,805	1,789,836	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	675,486	778,675	14
Amortization of Debt Discount and Expense (428)	171,928	184,560	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	869	2,444	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	848,283	965,679	
Net Income	1,299,522	824,157	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,931,070	10,107,024	20
Balance Transferred from Income (433)	1,299,522	824,157	21
Miscellaneous Credits to Surplus (434)	124,874	134,000	22
Miscellaneous Debits to Surplus--Debit (435)	124,874	134,000	23
Appropriations of Surplus--Debit (436)	100,710	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	111	25
Total Unappropriated Earned Surplus End of Year (216)	12,129,882	10,931,070	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER UTILITY	779,530	3
Total (Acct. 417):	779,530	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM ATC AND WISCONSIN STATE INVESTMENT FUNDS	238,076	5
Total (Acct. 419):	238,076	
Miscellaneous Nonoperating Income (421):		
NONE		6
CIAC SEWER	235,550	7
Total (Acct. 421):	235,550	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
WATER REIMBURSEMENT FROM SEWER	124,874	10
Total (Acct. 434):	124,874	
Miscellaneous Debits to Surplus (435):		
SEWER -TO WATER	124,874	11
Total (Acct. 435)--Debit:	124,874	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	100,710	12
Total (Acct. 436)--Debit:	100,710	
Appropriations of Income to Municipal Funds (439):		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	7,536	66,855	1,104		75,495	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	6,000	16,048	219		22,267	2
Payroll		18,330			18,330	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
TRANSPORTION		3,825			3,825	6
INVENTORY		2,739			2,739	7
Total costs and expenses	6,000	40,942	219	0	47,161	
Net income (or loss)	1,536	25,913	885	0	28,334	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,465,175	9,304,450	0	0	10,769,625	1
Less: interdepartmental sales	411	135,301	0	0	135,712	2
Less: interdepartmental rents	0	42,790		0	42,790	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,115	11,246			12,361	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	1,463,649	9,115,113	0	0	10,578,762	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	92,229	15,127	107,356	1
Electric operating expenses	447,893	72,746	520,639	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	104,278	16,963	121,241	5
Merchandising and jobbing	17,740		17,740	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	135,993		135,993	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	104,836	(104,836)	0	18
All other accounts			0	19
Total Payroll	902,969	0	902,969	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	33,067,800	32,001,793	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	11,617,280	10,847,874	2
Net Utility Plant	21,450,520	21,153,919	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	21,450,520	21,153,919	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	17,552,927	17,230,839	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	7,124,527	6,849,055	6
Net Nonutility Property	10,428,400	10,381,784	
Investment in Municipality (123)	0	0	7
Other Investments (124)	563,831	540,182	8
Special Funds (125-128)	3,042,737	3,576,805	9
Total Other Property and Investments	14,034,968	14,498,771	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,364,061	3,254,108	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	318	318	12
Temporary Cash Investments (136)	2,297,065	1,876,923	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,095,378	808,033	15
Other Accounts Receivable (143)	109,242	348,570	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	20,001	24,000	17
Receivables from Municipality (145)	121,698	75,965	18
Materials and Supplies (151-163)	412,163	437,826	19
Prepayments (165)	73,087	66,959	20
Interest and Dividends Receivable (171)	17,680	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	5,470,691	6,844,702	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	583,194	755,123	24
Other Deferred Debits (182-186)	458,302	269,561	25
Total Deferred Debits	1,041,496	1,024,684	
Total Assets and Other Debits	41,997,675	43,522,076	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,502,271	1,438,443	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	12,129,882	10,931,070	28
Total Proprietary Capital	13,632,153	12,369,513	
LONG-TERM DEBT			
Bonds (221-222)	11,605,000	14,325,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	11,605,000	14,325,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	951,317	837,561	33
Payables to Municipality (233)	100,710	0	34
Customer Deposits (235)	44,097	40,050	35
Taxes Accrued (236)	539,123	658,866	36
Interest Accrued (237)	4,772	389,581	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	50,709	58,158	41
Total Current and Accrued Liabilities	1,690,728	1,984,216	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	4,843	43
Other Deferred Credits (253)	385,815	356,400	44
Total Deferred Credits	385,815	361,243	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	134,545	136,486	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	134,545	136,486	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	14,549,434	14,345,618	49
Total Liabilities and Other Credits	41,997,675	43,522,076	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,662,309	0	0	18,368,271	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	17,040			20,180	7
Total Utility Plant	14,679,349	0	0	18,388,451	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,380,287	0	0	8,236,993	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,380,287	0	0	8,236,993	
Net Utility Plant	11,299,062	0	0	10,151,458	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	3,140,192	7,707,682			10,847,874	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	305,558	678,109			983,667	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,288				9,288	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	4,920	27,480			32,400	9
Salvage	5,982	13,130			19,112	10
Other credits (specify):						11
					0	12
Total credits	325,748	718,719	0	0	1,044,467	13
Debits during year						14
Book cost of plant retired	85,521	189,408			274,929	15
Cost of removal	132	0			132	16
Other debits (specify):						17
					0	18
Total debits	85,653	189,408	0	0	275,061	19
Balance End of Year	3,380,287	8,236,993	0	0	11,617,280	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	16,847,318	466,573	49,350	17,264,541	1
Other (specify):					
Water land	277,611			277,611	2
Sewer CWIP	105,910	10,775	105,910	10,775	3
Total Nonutility Property (121)	17,230,839	477,348	155,260	17,552,927	
Less accum. prov. depr. & amort. (122)	6,849,055	324,822	49,350	7,124,527	4
Net Nonutility Property	10,381,784	152,526	105,910	10,428,400	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	24,000	1
Additions:		
Provision for uncollectibles during year	24,000	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	24,000	
Deductions:		
Accounts written off during the year: Utility Customers	27,999	5
Accounts written off during the year: Others		6
Total accounts written off	27,999	
Balance end of year	20,001	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			323,278		323,278	346,856	3
Total Electric Utility					323,278	346,856	

Account	Total End of Year	Amount Prior Year	
Electric utility total	323,278	346,856	1
Water utility (154)	83,134	84,617	2
Sewer utility (154)	5,751	6,353	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	412,163	437,826	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1990 Bond Defeasance Loss	129,976	428	458,590	1
1990 Mortgage Revenue Bonds	6,736	428	0	2
1994 BOND DEFEASANCE	7,278	428	7,884	3
1994 Mortgage Revenue Bonds	27,938	428	116,720	4
Total			583,194	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,438,443	1
Changes during year (explain):		
INDUSTRIAL PARK EXPANSION FOR ELECTRIC	22,217	2
ASSESSMENT WATER MAIN EXTENSION	41,611	3
Balance end of year	<u>1,502,271</u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1990 Mortgage Revenue	06/05/1990	01/01/2003	7.32%	0	1
1994 Mortgage Revenue	02/01/1994	01/01/2010	5.02%	11,605,000	2
Total Bonds (Account 221):				11,605,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 11,605,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	658,866	1
Accruals:		
Charged water department expense	220,071	2
Charged electric department expense	428,824	3
Charged sewer department expense	11,822	4
Other (explain):		
NONE		5
Total Accruals and other credits	660,717	
Taxes paid during year:		
County, state and local taxes	697,131	6
Social Security taxes	71,738	7
PSC Remainder Assessment	11,591	8
Other (explain):		
NONE		9
Total payments and other debits	780,460	
Balance end of year	539,123	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1990 MORTGAGE REVENUE	84,060	85,440	169,500	0	1
1994 Mortgage Revenue	299,882	590,046	889,928	0	2
Subtotal	383,942	675,486	1,059,428	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
CUSTOMER DEPOSITS ACCT 235	5,639	869	1,736	4,772	5
Subtotal	5,639	869	1,736	4,772	
Total	389,581	676,355	1,061,164	4,772	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,621,608	1,963,882	0	6,760,128	0	14,345,618	1
Add credits during year:							
For Services	34,076	168,870				202,946	2
For Mains	120,201					120,201	3
Other (specify):							
HYDRANTS	20,103					20,103	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				139,434		139,434	5
Balance End of Year	5,795,988	2,132,752	0	6,620,694	0	14,549,434	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ATC STOCK	563,831	2
Total (Acct. 124):	563,831	
Sinking Funds (125):		
DNR REPLACEMENT FUND	776,072	3
BOND PRINCIPAL AND INTEREST FUND	38,352	4
BOND DEPRECIATION FUND	124,963	5
BOND RESERVE FUND	2,103,350	6
Total (Acct. 125):	3,042,737	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	86,716	12
Electric	786,561	13
Sewer (Regulated)		14
Other (specify):		
SEWER (NON-REGULATED)	222,101	15
Total (Acct. 142):	1,095,378	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	35,533	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	68,152	17
Other (specify):		
COMPUTER LOANS	783	18
WATER	4,774	19
Total (Acct. 143):	109,242	
Receivables from Municipality (145):		
WATER	99,746	20
ELECTRIC	18,323	21
SEWER	3,629	22
Total (Acct. 145):	121,698	
Prepayments (165):		
INSURANCE	47,171	23
GROSS LICENSE FEE	25,916	24
Total (Acct. 165):	73,087	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
MISC	641	26
Total (Acct. 183):	641	
Clearing Accounts (184):		
NONE		27
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		28
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINTING WATER TOWERS	85,561	29
DEMAND SIDE MANAGEMENT	114,631	30
WISCONSIN RETIREMENT PAYMENT PASS SERVICE	285,905	31
ACCRUED RETRO PAY	(28,436)	32
Total (Acct. 186):	457,661	
Payables to Municipality (233):		
SEWER CONTRIBUTION TO CITY	100,710	33
Total (Acct. 233):	100,710	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Credits (253):		
DSM AMORTIZATION	315,000	34
POWER REFUND	550	35
PUBLIC BENEFITS-LOW INCOME	7,736	36
PUBLIC BENEFITS-ENERGY CONSERVATION	62,529	37
Total (Acct. 253):	385,815	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	14,474,621	18,040,906	0	0	32,515,527	1
Materials and Supplies	83,875	335,067	0	0	418,942	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,260,239	7,972,337	0	0	11,232,576	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,708,798	2,048,317	0	0	7,757,115	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,589,459	8,355,319	0	0	13,944,778	
Net Operating Income	241,946	624,369	0	0	866,315	8
Net Operating Income as a percent of						
Average Net Rate Base	4.33%	7.47%	N/A	N/A	6.21%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,470,357	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,530,476	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	13,000,833	
Net Income		
Net Income	1,299,522	5
Percent Return on Proprietary Capital	10.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

CUSTOMER DEPOSITS ON BALANCE SHEET IN ACCT 235 NOT ACCT 231

Balance Sheet End-of-Year Account Balances (Page F-19)

ACCT 182 FUEL TANK CLEAN UP ENGELE 08/1999 5YRS
ACCT 186 WATER PAINTING FILE DWCCA-5780-BJM \$47,600 PER YEAR 01/25/1999
ACCT 186 WRF UNFUNDED PAYMENT FILE 5780 1/17/2003 5 YEAR AMORTIZATION-
MULCAHY AND NORCROSS
ACCT 186 DSM- NO AMORTIZAION

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

PSC email 11/28/03:

Dear Mr. Culligan:

Thanks for your review response dated November 14, 2003.

1. If Bruce Schmidt, our staff engineer, has any concerns about the 50% testing of 6-inch meters, he will be in touch with you.

2. You do not need to revise the 2002 annual report. On Page F-18 of the 2003 annual report, report the amounts from Account 421 of the 2001 report on the "other" line and describe as a/c 421 2001 adjustment".

Thanks for your cooperation in this matter.

Regards, Elaine

Response received 11/17/03:

1. Test 50% of 6-inch meters based on past test results and cost. (I emailed Bruce S. about this).

2. Will adjust FOY 2003 report for CIAC that was reported in a/c 421 in 2001. October 20, 2003

Mr. Michael W. Culligan, Financial Manager
Sturgeon Bay Utilities
P.O. Box 27
Sturgeon Bay, WI 54235-0027

Re: 2002 Analytical Review DWCCA-5780-ELE

Dear Mr. Culligan:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-19, two 6-inch meters are reported. One is classified as commercial and the other as industrial. Only one was tested. Meters 6-inches and larger in use are to be tested annually. Please explain why only one meter was tested.

2. In our 2001 review we wrote the followings:

"On Page F-2, amounts are reported in Account 421 described as "contributions in aid of construction." Both these amounts should be reported in Account 271, Contributions in Aid of Construction, Page F-18. Please confirm that these amounts will be reclassified on your 2002 report." These amounts were not reclassified in the 2002 annual report. Perhaps you did not receive our letter? These amounts should therefore be included in Account 271 as an adjustment in 2003 and before reclassifying plant January 1, 2003 in accordance with 05-US-105. Please confirm that this adjustment will be booked.

FINANCIAL SECTION FOOTNOTES

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Sturgeon Bay.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,437,399	1
Total Sales of Water	1,437,399	
Other Operating Revenues		
Forfeited Discounts (470)	2,290	2
Miscellaneous Service Revenues (471)	720	3
Rents from Water Property (472)	10,088	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,678	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,776	
Total Operating Revenues	1,465,175	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,650	8
Pumping Expenses (620-633)	124,764	9
Water Treatment Expenses (640-652)	64,023	10
Transmission and Distribution Expenses (660-678)	253,210	11
Customer Accounts Expenses (901-905)	65,253	12
Sales Expenses (910)	359	13
Administrative and General Expenses (920-932)	182,341	14
Total Operation and Maintenance Expenses	697,600	
Other Operating Expenses		
Depreciation Expense (403)	305,558	15
Amortization Expense (404-407)		16
Taxes (408)	220,071	17
Total Other Operating Expenses	525,629	
Total Operating Expenses	1,223,229	
NET OPERATING INCOME	241,946	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,813	174,934	659,477	4
Commercial	534	116,843	286,350	5
Industrial	34	75,567	117,872	6
Total Metered Sales to General Customers (461)	4,381	367,344	1,063,699	
Private Fire Protection Service (462)	38		26,546	7
Public Fire Protection Service (463)	1		319,467	8
Other Sales to Public Authorities (464)	26	9,743	27,276	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	11	5,076	411	12
Total Sales of Water	4,457	382,163	1,437,399	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE		0	0	1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	319,467	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	319,467	
Forfeited Discounts (470):		
Customer late payment charges	2,290	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,290	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	720	7
Total Miscellaneous Service Revenues (471)	720	
Rents from Water Property (472):		
MISC TOWER AND LAND	10,088	8
Total Rents from Water Property (472)	10,088	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,678	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	14,678	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	282	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	7,368	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	7,650	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,289	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	80,443	17
Pumping Labor and Expenses (624)	19,344	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	2,871	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	1,321	22
Maintenance of Structures and Improvements (631)	758	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	13,738	25
Total Pumping Expenses	124,764	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	5,406	26
Chemicals (641)	7,258	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	40,843	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	429	31
Maintenance of Structures and Improvements (651)	2,656	32
Maintenance of Water Treatment Equipment (652)	7,431	33
Total Water Treatment Expenses	64,023	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,559	34
Storage Facilities Expenses (661)	2,293	35
Transmission and Distribution Lines Expenses (662)	3,503	36
Meter Expenses (663)	40,872	37
Customer Installations Expenses (664)	4,651	38
Miscellaneous Expenses (665)	12,311	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	14,007	41
Maintenance of Structures and Improvements (671)	865	42
Maintenance of Distribution Reservoirs and Standpipes (672)	53,182	43
Maintenance of Transmission and Distribution Mains (673)	28,419	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	68,825	46
Maintenance of Meters (676)	1,725	47
Maintenance of Hydrants (677)	6,651	48
Maintenance of Miscellaneous Plant (678)	5,347	49
Total Transmission and Distribution Expenses	253,210	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	20,924	51
Customer Records and Collection Expenses (903)	43,214	52
Uncollectible Accounts (904)	1,115	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	65,253	
SALES EXPENSES		
Sales Expenses (910)	359	55
Total Sales Expenses	359	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,396	56
Office Supplies and Expenses (921)	13,545	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	11,465	59
Property Insurance (924)	8,937	60
Injuries and Damages (925)	5,621	61
Employee Pensions and Benefits (926)	52,181	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)	10,289	64
Miscellaneous General Expenses (930)	11,437	65
Rents (931)	27,896	66
Maintenance of General Plant (932)	7,152	67
Total Administrative and General Expenses	182,341	
Total Operation and Maintenance Expenses	697,600	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	CITY AUTHORIZED CALCULATED AMOUNT	215,122	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER INVENTORY 01/01/02	3,888	2
Net property tax equivalent		211,234	
Social Security	WATER SHARE OF GENERAL WAGES	7,277	3
PSC Remainder Assessment	REVENUES PREVIOUS YEAR	1,560	4
Other (specify): NONE			5
Total tax expense		220,071	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.271657				3
County tax rate	mills		5.555429				4
Local tax rate	mills		9.386870				5
School tax rate	mills		9.807805				6
Voc. school tax rate	mills		2.201877				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.223638				10
Less: state credit	mills		1.393980				11
Net tax rate	mills		25.829658				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.386870				14
Combined School Tax Rate	mills		12.009682				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.396552				17
Total Tax Rate	mills		27.223638				18
Ratio of Local and School Tax to Total	dec.		0.785955				19
Total tax net of state credit	mills		25.829658				20
Net Local and School Tax Rate	mills		20.300947				21
Utility Plant, Jan. 1	\$	14,286,933	14,286,933				22
Materials & Supplies	\$	84,617	84,617				23
Subtotal	\$	14,371,550	14,371,550				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,371,550	14,371,550				26
Assessment Ratio	dec.		0.737334				27
Assessed Value	\$	10,596,632	10,596,632				28
Net Local & School Rate	mills		20.300947				29
Tax Equiv. Computed for Current Year	\$	215,122	215,122				30
Tax Equivalent per 1994 PSC Report	\$	315,832					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	215,122					32
Tax equiv. for current year (see note 6)	\$	215,122					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,871		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	175,276	0	
PUMPING PLANT			
Land and Land Rights (320)	71,385		12
Structures and Improvements (321)	700,355	16,151	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	15,026		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	518,647		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,305,413	16,151	
WATER TREATMENT PLANT			
Land and Land Rights (330)	4,126		21
Structures and Improvements (331)	833,728		22
Water Treatment Equipment (332)	1,157,188		23
Total Water Treatment Plant	1,995,042	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	39,397		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			151,405	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,871	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	175,276	
PUMPING PLANT				
Land and Land Rights (320)			71,385	12
Structures and Improvements (321)			716,506	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			15,026	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			518,647	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,321,564	
WATER TREATMENT PLANT				
Land and Land Rights (330)			4,126	21
Structures and Improvements (331)			833,728	22
Water Treatment Equipment (332)			1,157,188	23
Total Water Treatment Plant	0	0	1,995,042	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			39,397	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	721,544		26
Transmission and Distribution Mains (343)	6,593,474	206,794	27
Fire Mains (344)	0		28
Services (345)	2,006,868	180,711	29
Meters (346)	458,259	23,817	30
Hydrants (348)	699,622	26,378	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,519,164	437,700	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,882	3,838	35
Computer Equipment (391.1)	54,455	2,360	36
Transportation Equipment (392)	88,859		37
Stores Equipment (393)	4,629		38
Tools, Shop and Garage Equipment (394)	43,448	848	39
Laboratory Equipment (395)	11,337		40
Power Operated Equipment (396)	61,423		41
Communication Equipment (397)	10,005		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	292,038	7,046	
Total utility plant in service directly assignable	14,286,933	460,897	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,286,933	460,897	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			721,544	26
Transmission and Distribution Mains (343)	17,242		6,783,026	27
Fire Mains (344)			0	28
Services (345)	11,807		2,175,772	29
Meters (346)	11,497		470,579	30
Hydrants (348)	3,892		722,108	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	44,438	0	10,912,426	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			21,720	35
Computer Equipment (391.1)			56,815	36
Transportation Equipment (392)	35,937		52,922	37
Stores Equipment (393)			4,629	38
Tools, Shop and Garage Equipment (394)			44,296	39
Laboratory Equipment (395)			11,337	40
Power Operated Equipment (396)	5,146		56,277	41
Communication Equipment (397)			10,005	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	41,083	0	258,001	
Total utility plant in service directly assignable	85,521	0	14,662,309	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	85,521	0	14,662,309	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	67,014	2.86%	4,330	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	3,053	1.08%	258	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	70,067		4,588	
PUMPING PLANT				
Structures and Improvements (321)	212,007	2.27%	18,781	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	6,473	4.00%	601	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	337,198	4.35%	28,461	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	555,678		47,843	
WATER TREATMENT PLANT				
Structures and Improvements (331)	219,593	2.50%	20,843	16
Water Treatment Equipment (332)	490,756	4.00%	46,288	17
Total Water Treatment Plant	710,349		67,131	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	355,837	1.92%	13,854	19
Transmission and Distribution Mains (343)	444,889	0.77%	57,899	20
Fire Mains (344)	0			21
Services (345)	591,008	3.14%	80,667	22
Meters (346)	110,263	4.00%	18,577	23
Hydrants (348)	119,057	1.57%	11,161	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,621,054		182,158	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					71,344	4
315					0	5
316					3,311	6
317					0	7
	0	0	0	0	74,655	
321					230,788	8
322					0	9
323					7,074	10
324					0	11
325					365,659	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	603,521	
331					240,436	16
332					537,044	17
	0	0	0	0	777,480	
341					0	18
342					369,691	19
343	17,242				485,546	20
344					0	21
345	11,807	132			659,736	22
346	11,497				117,343	23
348	3,892				126,326	24
349					0	25
	44,438	132	0	0	1,758,642	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	2,771	8.33%	1,649	27
Computer Equipment (391.1)	22,993	14.29%	7,950	28
Transportation Equipment (392)	57,719	10.00%	3,344	29
Stores Equipment (393)	4,058	4.17%	193	30
Tools, Shop and Garage Equipment (394)	39,350	5.00%	2,194	31
Laboratory Equipment (395)	6,037	5.00%	567	32
Power Operated Equipment (396)	45,382	10.00%	1,380	33
Communication Equipment (397)	4,734	7.69%	769	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	183,044		18,046	
Total accum. prov. directly assignable	3,140,192		319,766	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,140,192		319,766	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					4,420	27
391.1					30,943	28
392	35,937		4,796		29,922	29
393					4,251	30
394					41,544	31
395					6,604	32
396	5,146		1,186		42,802	33
397					5,503	34
397.1					0	35
398					0	36
399					0	37
	41,083	0	5,982	0	165,989	
	85,521	132	5,982	0	3,380,287	
					0	38
	85,521	132	5,982	0	3,380,287	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			48,126	48,126	1
February			45,524	45,524	2
March			53,784	53,784	3
April			41,990	41,990	4
May			40,453	40,453	5
June			40,675	40,675	6
July			53,401	53,401	7
August			46,376	46,376	8
September			42,401	42,401	9
October			45,842	45,842	10
November			38,207	38,207	11
December			41,793	41,793	12
Total annual pumpage	0	0	538,572	538,572	
Less: Water sold				382,163	13
Volume pumped but not sold				156,409	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				775	16
Volume related to equipment/system malfunction				41,638	17
Non-utility volume NOT included in water sales				22,410	18
Total volume not sold but accounted for				64,823	19
Volume pumped but unaccounted for				91,586	20
Percent of water lost				17%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
WE HAVE IMPLEMENTED LEAKAGE DETECTION STEPS RECEIVED FROM ELAINE ENGELKE OF PSC IN HER LETTER OF AUGUST 23,2002					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,379	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
NEW CONSTRUCTION-LOAD MAIN, FLUSHING AND SAMPLING NEW CONSTRUCTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				942	26
Date of minimum: 11/8/2002					27
Total KWH used for pumping for the year				1,070,826	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
TACOMA BEACH ROAD	10	477	13	1,008,000	Yes	1
N. 3RD AVENUE & FLORIDA STREE	3	305	12	1,944,000	Yes	2
QUINCY STREET & S. 12TH AVENU	6	425	12	1,008,000	Yes	3
MARTIN PARK	7	425	15	267,200	Yes	4
DULUTH AVENUE	8	452	15	1,008,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	12	3	1
Location	WELL 10	WELL 12	WELL 3	2
Purpose	P	B	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	ALLIS CHALMERS	LAYNE NORTHWEST	5
Year Installed	1978	1982	1982	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	750	1,350	8
Pump Motor or Standby Engine Mfr	US	MARATHON	US	10
Year Installed	1978	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	6	7	8	14
Location	WELL 6	WELL 7	WELL 8	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST	18
Year Installed	1993	1961	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	880	700	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	ALLIS CHALMERS	GENERAL ELECTRIC	23
Year Installed	1993	1961	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	40	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	82	9		1
Location	WELL 8	WELL 9		2
Purpose	B	B		3
Destination	D	R		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	700	1,150		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US		10
Year Installed	1992	1967		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BIG HILL #1	BIG HILL #2	BIG HILL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
Year constructed	1980	1950	1967	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	140	140	118	9
				10
Total capacity in gallons (actual)	1,000,000	550,000	150,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.2190	4.2190	2.7360	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DULUTH	INDUSTRIAL PARK	REDWOOD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1967	1974	1950	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	123	140	60	10
Total capacity in gallons (actual)	150,000	150,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	3.6000	4.2190	19
				20
Is a corrosion control chemical used (yes, no)?	N	N	N	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	50	0	0	0	50
M	D	2.000	1,208	0	0	0	1,208
M	D	3.000	600	0	0	0	600
M	D	4.000	1,600	0	0	0	1,600
M	D	6.000	150,295	502	0	0	150,797
M	D	8.000	135,091	2,844	1,475	0	136,460
M	D	10.000	31,338	0	0	0	31,338
M	D	12.000	39,482	0	0	0	39,482
P	T	14.000	1,400	0	0	0	1,400
M	D	16.000	7,461	0	0	0	7,461
Total Within Municipality			368,525	3,346	1,475	0	370,396
Total Utility			368,525	3,346	1,475	0	370,396

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	382	0	79	0	303		1
M	0.750	1,667	0	5	0	1,662		2
M	1.000	1,855	158	0	0	2,013		3
M	1.250	121	0	1	0	120		4
M	1.500	83	0	0	0	83		5
M	2.000	134	5	0	0	139		6
M	3.000	3	0	0	0	3		7
M	4.000	20	1	0	0	21		8
M	6.000	24	0	0	0	24		9
M	8.000	13	0	0	0	13		10
M	10.000	1	0	0	0	1		11
Total Utility		4,303	164	85	0	4,382	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,236	300	245	0	4,291	692	1
1.000	120	2	1	0	121	35	2
1.250	27	0	0	0	27	0	3
1.500	75	0	1	0	74	19	4
2.000	91	0	0	0	91	17	5
3.000	24	0	0	0	24	2	6
4.000	13	0	0	0	13	2	7
6.000	2	0	0	0	2	1	8
Total:	4,588	302	247	0	4,643	768	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,843	274	14	18	4	138	4,291	1
1.000	21	49	10	10	4	27	121	2
1.250	5	13	2	2	0	5	27	3
1.500	12	35	4	9	0	14	74	4
2.000	0	48	7	9	2	25	91	5
3.000	0	11	2	3	0	8	24	6
4.000	0	5	2	5	0	1	13	7
6.000	0	1	1	0	0	0	2	8
Total:	3,881	436	42	56	10	218	4,643	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	737	21	7		751	2
Total Fire Hydrants	737	21	7	0	751	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 375

Number of distribution system valves end of year: 1,838

Number of distribution valves operated during year: 952

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT 673-LAST YEAR WE HAD UNUSUALLY LARGE NUMBER OF MAIN BREAKS
ACCT 675-SAME AS ACCT 673 FOR SERVICES
ACCT 926-23% INCREASE IN HEALTH INSURANCE AND PAYROLL INC CAUSED HIGHER
RETIREMENT COSTS
ACCT 931- LAST YEAR INCLUDED PRIOR YEARS ADJUSTMENT TRUE UP
ACCT 408- CITY OF STURGEON BAY CHANGED TAX EQUIVALENT FORMULA FOR WATER
UTILITY

Property Tax Equivalent (Water) (Page W-07)

STURGEON BAY COMMON COUNCIL RESOLUTION DATED AUGUST 16TH,,2002

Water Utility Plant in Service (Page W-08)

ACCT 343 INSTALLED 3346 FT OF MAIN
ACCT 345 INSTALLED 164 NEW SERVICES

Water Mains (Page W-17)

\$133,692 PAID BY DEVELOPERS
\$16,844 PAID BY CITY

Water Services (Page W-18)

\$34,076 PAID BY DEVELOPERS
\$2,964 PAID BY CITY

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	9,136,033	1
Total Sales of Electricity	9,136,033	
Other Operating Revenues		
Forfeited Discounts (450)	11,237	2
Miscellaneous Service Revenues (451)	4,148	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	106,521	5
Interdepartmental Rents (455)	42,790	6
Other Electric Revenues (456)	3,721	7
Total Other Operating Revenues	168,417	
Total Operating Revenues	9,304,450	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	6,378,266	8
Transmission Expenses (560-573)	482	9
Distribution Expenses (580-598)	448,509	10
Customer Accounts Expenses (901-905)	183,096	11
Sales Expenses (911-916)	71,078	12
Administrative and General Expenses (920-932)	470,021	13
Total Operation and Maintenance Expenses	7,551,452	
Other Expenses		
Depreciation Expense (403)	678,109	14
Amortization Expense (404-407)	21,696	15
Taxes (408)	428,824	16
Total Other Expenses	1,128,629	
Total Operating Expenses	8,680,081	
NET OPERATING INCOME	624,369	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	11,237	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	11,237	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	4,148	3
Total Miscellaneous Service Revenues (451)	4,148	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENTAL AND CABLE UNDER BAY	106,521	5
Total Rent from Electric Property (454)	106,521	
Interdepartmental Rents (455):		
WATER & SEWER	42,790	6
Total Interdepartmental Rents (455)	42,790	
Other Electric Revenues (456):		
MISCELLANEOUS	3,721	7
Total Other Electric Revenues (456)	3,721	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	6,378,266	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	6,378,266	
Total Power Production Expenses	6,378,266	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)	379	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	103	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	482	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	15,985	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	30,993	52
Overhead Line Expenses (583)	8,242	53
Underground Line Expenses (584)	1,426	54
Street Lighting and Signal System Expenses (585)	25,298	55
Meter Expenses (586)	34,158	56
Customer Installations Expenses (587)	9,015	57
Miscellaneous Distribution Expenses (588)	83,919	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	18,562	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)		62
Maintenance of Overhead Lines (593)	185,402	63
Maintenance of Underground Lines (594)	32,058	64
Maintenance of Line Transformers (595)	1,139	65
Maintenance of Street Lighting and Signal Systems (596)		66
Maintenance of Meters (597)		67
Maintenance of Miscellaneous Distribution Plant (598)	2,312	68
Total Distribution Expenses	448,509	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		69
Meter Reading Expenses (902)	69,610	70
Customer Records and Collection Expenses (903)	102,240	71
Uncollectible Accounts (904)	11,246	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	183,096	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	71,078	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	71,078	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	136,068	78
Office Supplies and Expenses (921)	23,246	79
Administrative Expenses Transferred -- Credit (922)	20,824	80
Outside Services Employed (923)	29,737	81
Property Insurance (924)	12,054	82
Injuries and Damages (925)	29,592	83
Employee Pensions and Benefits (926)	222,129	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)	11,929	86
Miscellaneous General Expenses (930)	36,172	87
Rents (931)	13,776	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	470,021	
Total Operation and Maintenance Expenses	7,551,452	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	PER 1994 PSC REPORT	324,001	1
Social Security	ELECTRIC SHARE GENERAL WAGES	45,942	2
Wisconsin Gross Receipts Tax	REVENUES OUTSIDE CITY OF STRURGEON BAY	48,850	3
PSC Remainder Assessment	REVENUES PREVIOUS YEAR	10,031	4
Other (specify): NONE			5
Total tax expense		428,824	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Door				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.271657				3
County tax rate	mills		5.555429				4
Local tax rate	mills		9.386870				5
School tax rate	mills		9.807805				6
Voc. school tax rate	mills		2.201877				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.223638				10
Less: state credit	mills		1.393980				11
Net tax rate	mills		25.829658				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.386870				14
Combined School Tax Rate	mills		12.009682				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.396552				17
Total Tax Rate	mills		27.223638				18
Ratio of Local and School Tax to Total	dec.		0.785955				19
Total tax net of state credit	mills		25.829658				20
Net Local and School Tax Rate	mills		20.300947				21
Utility Plant, Jan. 1	\$	17,713,542	17,713,542				22
Materials & Supplies	\$	346,856	346,856				23
Subtotal	\$	18,060,398	18,060,398				24
Less: Plant Outside Limits	\$	4,183,301	4,183,301				25
Taxable Assets	\$	13,877,097	13,877,097				26
Assessment Ratio	dec.		0.737334				27
Assessed Value	\$	10,232,055	10,232,055				28
Net Local & School Rate	mills		20.300947				29
Tax Equiv. Computed for Current Year	\$	207,720	207,720				30
Tax Equivalent per 1994 PSC Report	\$	324,001					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	324,001					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	47,254		34
Structures and Improvements (361)	327,995		35
Station Equipment (362)	2,769,199		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,040,674	161,906	38
Overhead Conductors and Devices (365)	3,276,465	107,044	39
Underground Conduit (366)	285,721	84,339	40
Underground Conductors and Devices (367)	1,311,746	111,030	41
Line Transformers (368)	2,127,171	96,885	42
Services (369)	527,009	35,454	43
Meters (370)	646,592	89,267	44
Installations on Customers' Premises (371)	140,390		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	576,787	6,260	47
Total Distribution Plant	15,077,003	692,185	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	1,147,298		49
Office Furniture and Equipment (391)	65,698	6,454	50
Computer Equipment (391.1)	275,291	2,148	51
Transportation Equipment (392)	143,808	3,650	52
Stores Equipment (393)	75,963		53
Tools, Shop and Garage Equipment (394)	157,745	13,076	54
Laboratory Equipment (395)	23,421		55
Power Operated Equipment (396)	614,550	126,624	56
Communication Equipment (397)	132,490		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			47,254 34
Structures and Improvements (361)			327,995 35
Station Equipment (362)			2,769,199 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	21,268		3,181,312 38
Overhead Conductors and Devices (365)	22,356		3,361,153 39
Underground Conduit (366)	1,059		369,001 40
Underground Conductors and Devices (367)	14,794		1,407,982 41
Line Transformers (368)	12,999		2,211,057 42
Services (369)	2,151		560,312 43
Meters (370)	45,235		690,624 44
Installations on Customers' Premises (371)			140,390 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	1,928		581,119 47
Total Distribution Plant	121,790	0	15,647,398
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			1,147,298 49
Office Furniture and Equipment (391)			72,152 50
Computer Equipment (391.1)			277,439 51
Transportation Equipment (392)			147,458 52
Stores Equipment (393)			75,963 53
Tools, Shop and Garage Equipment (394)			170,821 54
Laboratory Equipment (395)			23,421 55
Power Operated Equipment (396)	67,618		673,556 56
Communication Equipment (397)			132,490 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Miscellaneous Equipment (398)	275	58
Other Tangible Property (399)	0	59
Total General Plant	2,636,539	151,952
Total utility plant in service directly assignable	17,713,542	844,137
 Common Utility Plant Allocated to Electric Department	 0	 60
 Total utility plant in service	 17,713,542	 844,137

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			275 58
Other Tangible Property (399)			0 59
Total General Plant	67,618	0	2,720,873
Total utility plant in service directly assignable	189,408	0	18,368,271
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	189,408	0	18,368,271

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0	2.50%	19
Station Equipment (353)	0	3.03%	20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0	3.70%	22
Overhead Conductors and Devices (356)	0	3.70%	23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0	3.33%	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	88,141	2.56%	8,190	27
Station Equipment (362)	880,231	3.85%	106,614	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,446,465	3.89%	121,018	30
Overhead Conductors and Devices (365)	1,126,517	3.70%	122,796	31
Underground Conduit (366)	53,798	2.50%	8,184	32
Underground Conductors and Devices (367)	517,254	3.33%	45,283	33
Line Transformers (368)	846,394	3.17%	68,761	34
Services (369)	332,193	5.00%	27,183	35
Meters (370)	343,062	3.33%	19,983	36
Installations on Customers' Premises (371)	140,388	6.25%		37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	323,377	5.00%	28,948	39
Total Distribution Plant	6,097,820		556,960	
GENERAL PLANT				
Structures and Improvements (390)	606,080	2.56%	29,577	40
Office Furniture and Equipment (391)	44,170	8.33%	5,742	41
Computer Equipment (391.1)	79,128	14.29%	39,492	42
Transportation Equipment (392)	91,949	10.00%	12,016	43
Stores Equipment (393)	69,014	5.88%	4,467	44
Tools, Shop and Garage Equipment (394)	139,540	8.33%	13,685	45
Laboratory Equipment (395)	9,874	6.25%	1,464	46
Power Operated Equipment (396)	467,486	10.00%	31,150	47
Communication Equipment (397)	102,346	8.33%	11,036	48
Miscellaneous Equipment (398)	275	10.00%		49
Other Tangible Property (399)	0			50
Total General Plant	1,609,862		148,629	
Total accum. prov. directly assignable	7,707,682		705,589	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					96,331	27
362					986,845	28
363					0	29
364	21,268		9,496		1,555,711	30
365	22,356				1,226,957	31
366	1,059				60,923	32
367	14,794				547,743	33
368	12,999				902,156	34
369	2,151				357,225	35
370	45,235				317,810	36
371					140,388	37
372					0	38
373	1,928				350,397	39
	121,790	0	9,496	0	6,542,486	
390					635,657	40
391					49,912	41
391.1					118,620	42
392					103,965	43
393					73,481	44
394					153,225	45
395					11,338	46
396	67,618		3,634		434,652	47
397					113,382	48
398					275	49
399					0	50
	67,618	0	3,634	0	1,694,507	
	189,408	0	13,130	0	8,236,993	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>7,707,682</u>		<u>705,589</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	189,408	0	13,130	0	8,236,993

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
NO WAY TO DETERMINE	2.89	130.54	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NO WAY TO DETERMINE	3.29	148.15	8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	43	3
Total	43	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	170	7
Nonfarm	2,388	8
Total	2,558	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	2,558	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	25,175	Wednesday	01/02/2002	18:00	14,293
February	02	25,435	Tuesday	02/05/2002	09:00	12,911
March	03	25,780	Monday	03/04/2002	11:00	13,750
April	04	23,047	Tuesday	04/02/2002	11:00	11,839
May	05	22,090	Monday	05/20/2002	11:00	11,971
June	06	28,716	Tuesday	06/25/2002	14:00	12,523
July	07	31,561	Monday	07/01/2002	14:00	15,357
August	08	29,539	Thursday	08/01/2002	14:00	14,083
September	09	29,865	Monday	09/09/2002	14:00	12,593
October	10	23,550	Tuesday	10/01/2002	14:00	12,847
November	11	22,901	Monday	11/11/2002	12:00	12,640
December	12	24,783	Thursday	12/05/2002	18:00	13,907
Total		312,442				158,714

System Name Sturgeon Bay Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power, Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating		5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	0	7
Purchases	158,714	8
Interchanges: In (gross)		9
Out (gross)		10
Net	0	11
Transmission for/by others (wheeling): Received		12
Delivered		13
Net	0	14
Total Source of Energy	158,714	15
		16
Disposition of Energy		
		17
Sales to Ultimate Consumers (including interdepartmental sales)	150,003	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	150,003	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	8,711	27
Total Energy Losses	8,711	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	5.4885%	29
Total Disposition of Energy	158,714	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL	FG-1	1,961	17,045	1
YARD LIGHTING	MS-1	311	180	2
URBAN	RG-1	4,695	35,806	3
Total Sales for Residential Sales		6,967	53,031	
Commercial & Industrial				
RURAL COMMERCIAL	CG-1	433	5,594	4
URBAN COMMERCIAL	CG-1	879	31,187	5
SMALL POWER	CP-1	30	10,328	6
LARGE POWER	CP-2	26	32,368	7
INDUSTRIAL POWER	CP-3	2	13,811	8
INTERDEPARTMENTAL SALES	MP-1	30	2,670	9
Total Sales for Commercial & Industrial		1,400	95,958	
Public Street & Highway Lighting				
STREETLIGHTING/SPORTS FIELD LIGHTING	MS-1	31	1,014	10
Total Sales for Public Street & Highway Lighting		31	1,014	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		8,398	150,003	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,092,119	65,196	1,157,315	1
		9,628	234	9,862	2
		2,304,740	136,535	2,441,275	3
0	0	3,406,487	201,965	3,608,452	
		369,110	21,711	390,821	4
		1,924,259	122,130	2,046,389	5
34,502		497,935	37,637	535,572	6
87,808	106,210	1,495,976	125,737	1,621,713	7
36,454	49,041	598,683	47,562	646,245	8
2,871	3,208	127,745	7,556	135,301	9
161,635	158,459	5,013,708	362,333	5,376,041	
		147,799	3,741	151,540	10
0	0	147,799	3,741	151,540	
				0	11
0	0	0	0	0	
161,635	158,459	8,567,994	568,039	9,136,033	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	WPPI		1
Point of Delivery	Redwood		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered	69,000		4
Point of Metering	Redwood		5
Total of 12 Monthly Maximum Demands -- kW	312,442		6
Average load factor	69.5862%		7
Total Cost of Purchased Power	6,378,265		8
Average cost per kWh	0.0402		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	7,048	7,245	12
February	6,333	6,578	13
March	6,405	7,345	14
April	5,987	5,853	15
May	5,969	6,002	16
June	6,028	6,495	17
July	7,734	7,623	18
August	7,082	7,000	19
September	6,010	6,583	20
October	6,656	6,192	21
November	5,877	6,762	22
December	6,480	7,427	23
Total kWh (000)	77,609	81,105	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------------	----------------------------	----------------------------	----------------------------	----------------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
None	0						
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
None	1					
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
None	None	None	None	0			
Total							<u><u>0</u></u>
							1

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Rated Head (i)	Operating Head (j)	Year Installed (k)	Generators				Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
			Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
					0	0	0	0
			Total	0	0	0	0	0

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	1st Avenue	Ind Park	Ind. Park	Redwood		1
Voltage--High Side	69,000	69,000	69,000	69,000		2
Voltage--Low Side	12	12	12	12		3
Num. Main Transformers in Operation	2	1	1	1		4
Capacity of Transformers in kVA	45,000	20,000	20,000	20,000		5
Number of Spare Transformers on Hand	0	0	0	0		6
15-Minute Maximum Demand in kW	18,823	11,106	11,106	12,858		7
Dt and Hr of Such Maximum Demand	07/01/2002	07/09/2002	07/09/2002	07/16/2002		8
	03:00	11:00	11:00	02:00		9
Kwh Output	94,569,952	32,386,632	32,386,632	31,757,634		10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	9,580	3,593	139,730	1
Acquired during year	945	81	3,585	2
Total	10,525	3,674	143,315	3
Retired during year	390	46	1,319	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	10,135	3,628	141,996	6
Number end of year accounted for as follows:				7
In customers' use	9,119	3,318	120,891	8
In utility's use	31	33	1,890	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	985	277	19,215	12
Total end of year	10,135	3,628	141,996	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	250	57	69,051	1
Mercury Vapor	400	7	14,490	2
Sodium Vapor	135	1	56	3
Sodium Vapor	150	579	378,851	4
Sodium Vapor	250	118	113,253	5
Total		762	575,701	
Ornamental				
Metal Halide/Halogen	175	228	284,089	6
Mercury Vapor	250	16	18,960	7
Sodium Vapor	150	30	28,740	8
Sodium Vapor	250	19	12,730	9
Total		293	344,519	
Other				
Other	25	12	41,010	10
Total		12	41,010	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCT 582 OVER DUE EXTRA MAINTENANCE
ACCT 583 NORMAL YEAR LAST YEAR EXTRA INSULATOR REPLACEMENT AND SQUIRREL GUARD
ACCT 586 NORMAL LAST YEAR CATCH UP METER TESTING
ACCT 587 SAME AS 586
ACCT 588 IMPROVED TIME SHEET PREPARATION MORE TIME ALLOCATED TO WORK ORDERS
ACCT 593 LESS STORMS
ACCT 594 LESS ROAD CONSTRUCTION
ACCT 920 SALARY INCREASES
ACCT 921 LAST YEAR HIGH DO TO BILLING CONVERSION
ACCT 926 PENSION INCREASE DUE TO SALARY INCREASE & 23% INCREASE IN HEALTH
INSURANCE

Electric Utility Plant in Service (Page E-06)

ACCT'S 364,365, & 367 ADDITIONS DUE TO NEW GROWTH
ACCT 396 NEW DIGGER DERICK TRUCK

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify): NONE		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
COLLECTION SYSTEM		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Service Connections, Traps, and Accessories (312)	0	6
Collecting Mains and Accessories (313)	0	7
Interceptor Mains and Accessories (314)	0	8
Force Mains (315)	0	9
Other Collecting System Equipment (316)	0	10
Total Collection System	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)	0	11
Structures and Improvements (321)	0	12
Receiving Wells (322)	0	13
Electric Pumping Equipment (323)	0	14
Other Power Pumping Equipment (324)	0	15
Miscellaneous Pumping Equipment (325)	0	16
Total Collection System Pumping Installations	0	0
TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)	0	17
Structures and Improvements (331)	0	18
Preliminary Treatment Equipment (332)	0	19
Primary Treatment Equipment (333)	0	20
Secondary Treatment Equipment (334)	0	21
Advanced Treatment Equipment (335)	0	22
Chlorination Equipment (336)	0	23
Sludge Treatment and Disposal Equipment (337)	0	24
Plant Site Piping (338)	0	25
Flow Metering and Monitoring Equipment (339)	0	26
Outfall Sewer Pipes (340)	0	27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE